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March 27, 2018

VIA ECF
VIA ELECTRONIC MAIL

Honorable Stuart M. Bernstein
United States Bankruptcy Court
Southern District of New York
One Bowling Green, Room 723
New York, New York 10004-1408

Re: Picard v. Magnify Inc. et al., Adv. Pro. No. 10-05279 (SMB)

Dear Judge Bernstein:

We are counsel to Irving H. Picard, as trustee for the substantively consolidated estate of Bernard L. Madoff Investment Securities LLC and the estate of Bernard L. Madoff. We write in response to the Court's March 25, 2018 request to the Trustee for copies of the customer claims referenced in paragraphs 165–168 of the Second Amended Complaint. *See Picard v. Magnify Inc.*, Adv. Pro. No. 10-05279 (SMB) (Bankr. S.D.N.Y. Sept. 29, 2017), ECF No. 143. To that end, we have provided the following customer claims for your reference:

- **Exhibit A**: Magnify Inc. Account No. 1FN024, Claim No. 007928
- **Exhibit B**: Magnify Inc. Account No. 1FN025, Claim No. 007382
- **Exhibit C**: Yeshaya Horowitz Association Account No. 1FN037, Claim No. 005611
- **Exhibit D**: Strand Int'l Investments Account No. 1FR051, Claim No. 004799
- **Exhibit E**: Premero Investment Ltd. Account No. 1FN073, Claim No. 004773
- **Exhibit F**: Premero Investment Ltd. Account No. 1FN097, Claim No. 004772

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Should the Court require any additional information, please feel free to have a member of your staff contact me at 212.589.4228 or tcole@bakerlaw.com. Please note that I am travelling internationally for business until March 30, 2018. If the Court needs assistance prior to that date, please contact my partner Fernando Bohorquez at 212.589.4242 or fbohorquez@bakerlaw.com.

Sincerely,

/s/ Tracy L. Cole

Tracy L. Cole
Partner

CC: Michael Wexelbaum, Esq.